

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 2004, or other tax year

OMB No. 1545-0089

2004

beginning

, 2004, and ending

, 20

Please print or type.

Attach Forms W-2 here.
Also attach Form(s) 1099-R if tax was withheld.

Enclose, but do not attach, any payment.

Your first name and initial	Last name	Identifying number (see page 7 of inst.)
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see page 7.		Check if: <input type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, see page 7.		For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 27.
Country ▶	Of what country were you a citizen or national during the tax year? ▶	
Give address outside the United States to which you want any refund check mailed. If same as above, write "Same."		Give address in the country where you are a permanent resident . If same as above, write "Same."

Filing Status and Exemptions for Individuals (see page 7)

Filing status. Check only one box (1–6 below).	7a Yourself	7b Spouse
1 <input type="checkbox"/> Single resident of Canada or Mexico, or a single U.S. national		
2 <input type="checkbox"/> Other single nonresident alien		
3 <input type="checkbox"/> Married resident of Canada or Mexico, or a married U.S. national	If you check box 7b, enter your spouse's identifying number ▶	
4 <input type="checkbox"/> Married resident of Japan or the Republic of Korea		
5 <input type="checkbox"/> Other married nonresident alien		
6 <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 8)		

Caution: Do not check box 7a if your parent (or someone else) can claim you as a dependent.
Do not check box 7b if your spouse had any U.S. gross income.

No. of boxes checked on 7a and 7b ▶

7c Dependents: (see page 8)		(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 8)
(1) First name	Last name			

No. of children on 7c who:

lived with you ▶

did not live with you due to divorce or separation ▶

Dependents on 7c not entered above ▶

d Total number of exemptions claimed Add numbers entered on lines above ▶

Income Effectively Connected With U.S. Trade/Business	8	Wages, salaries, tips, etc. Attach Form(s) W-2	8	
	9a	Taxable interest	9a	
	b	Tax-exempt interest. Do not include on line 9a	9b	
	10a	Ordinary dividends	10a	
	b	Qualified dividends (see page 10)	10b	
	11	Taxable refunds, credits, or offsets of state and local income taxes (see page 10)	11	
	12	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see page 10)	12	
	13	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	13	
	14	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	14	
	15	Other gains or (losses). Attach Form 4797	15	
	16a	Total IRA distributions	16a	
	16b	Taxable amount (see page 11)	16b	
	17a	Pensions and annuities	17a	
	17b	Taxable amount (see page 11)	17b	
Adjusted Gross Income	18	Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)	18	
	19	Farm income or (loss). Attach Schedule F (Form 1040)	19	
	20	Unemployment compensation	20	
	21	Other income. List type and amount (see page 13)	21	
	22	Total income exempt by a treaty from page 5, Item M	22	
	23	Add lines 8, 9a, 10a, 11–15, 16b, and 17b–21. This is your total effectively connected income	23	
	24	Educator expenses (see page 13)	24	
	25	IRA deduction (see page 13)	25	
	26	Student loan interest deduction (see page 14)	26	
	27	Health savings account deduction. Attach Form 8889	27	
	28	Moving expenses. Attach Form 3903	28	
	29	Self-employed health insurance deduction (see page 14)	29	
	30	Self-employed SEP, SIMPLE, and qualified plans	30	
	31	Penalty on early withdrawal of savings	31	
	32	Scholarship and fellowship grants excluded	32	
	33	Add lines 24 through 32	33	
	34	Subtract line 33 from line 23. Enter here and on line 35. This is your adjusted gross income	34	

Tax and Credits	35	Amount from line 34 (adjusted gross income)	35		
	36	Itemized deductions from page 3, Schedule A, line 17	36		
	37	Subtract line 36 from line 35	37		
	38	Exemptions (see page 15)	38		
	39	Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-	39		
	40	Tax (see page 16). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	40		
	41	Alternative minimum tax (see page 16). Attach Form 6251	41		
	42	Add lines 40 and 41	42		
	43	Foreign tax credit. Attach Form 1116, if required	43		
	44	Credit for child and dependent care expenses. Attach Form 2441	44		
Other Taxes	45	Retirement savings contributions credit. Attach Form 8880	45		
	46	Child tax credit (see page 18)	46		
	47	Adoption credit. Attach Form 8839	47		
	48	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859.	48		
	49	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form (specify)	49		
	50	Add lines 43 through 49. These are your total credits	50		
	51	Subtract line 50 from line 42. If line 50 is more than line 42, enter -0-	51		
	52	Tax on income not effectively connected with a U.S. trade or business from page 4, line 87	52		
	53	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	53		
	54	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	54		
Payments	55	Transportation tax (see page 19)	55		
	56	Household employment taxes. Attach Schedule H (Form 1040).	56		
	57	Add lines 51 through 56. This is your total tax	57		
	58	Federal income tax withheld from Forms W-2, 1099, 1042-S, etc.	58		
	59	2004 estimated tax payments and amount applied from 2003 return	59		
	60	Excess social security and tier 1 RRTA tax withheld (see page 20)	60		
	61	Additional child tax credit. Attach Form 8812	61		
	62	Amount paid with Form 4868 (request for extension)	62		
	63	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	63		
	64	Credit for amount paid with Form 1040-C.	64		
Refund	65	U.S. tax withheld at source from page 4, line 84	65		
	66	U.S. tax withheld at source by partnerships under section 1446:	66		
	a	From Form(s) 8805	66a		
	b	From Form(s) 1042-S	66b		
	67	U.S. tax withheld on dispositions of U.S. real property interests:	67		
	a	From Form(s) 8288-A	67a		
	b	From Form(s) 1042-S	67b		
	68	Add lines 58 through 67b. These are your total payments	68		
	69	If line 68 is more than line 57, subtract line 57 from line 68. This is the amount you overpaid	69		
	70a	Amount of line 69 you want refunded to you.	70a		
Amount You Owe	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number			
	71	Amount of line 69 you want applied to your 2005 estimated tax	71		
	72	Amount you owe. Subtract line 68 from line 57. For details on how to pay, see page 21	72		
	73	Estimated tax penalty. Also include on line 72	73		
	Do you want to allow another person to discuss this return with the IRS (see page 22)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No				
	Designee's name		Phone no.		Personal identification number (PIN)
	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Your signature		Date	Your occupation in the United States	
	Preparer's signature		Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN	Phone no.		

Schedule A—Itemized Deductions (See pages 22, 23, and 24.)

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State and Local Income Taxes	1	State income taxes	1				
	2	Local income taxes	2				
	3	Add lines 1 and 2				3	
Gifts to U.S. Charities		Caution: If you made a gift and received a benefit in return, see page 22.					
	4	Gifts by cash or check. If you made any gift of \$250 or more, see page 23	4				
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 23. You must attach Form 8283 if "the amount of your deduction" (see definition on page 23) is more than \$500	5				
	6	Carryover from prior year	6				
	7	Add lines 4 through 6				7	
Casualty and Theft Losses	8	Casualty or theft loss(es). Attach Form 4684. See page 23				8	
Job Expenses and Most Other Miscellaneous Deductions	9	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See page 24 ▶	9				
	10	Tax preparation fees.	10				
	11	Other expenses. See page 24 for expenses to deduct here. List type and amount ▶	11				
	12	Add lines 9 through 11	12				
	13	Enter the amount from Form 1040NR, line 35 13	13				
	14	Multiply line 13 by 2% (.02)	14				
	15	Subtract line 14 from line 12. If line 14 is more than line 12, enter -0-				15	
Other Miscellaneous Deductions	16	Other—see page 24 for expenses to deduct here. List type and amount ▶					
						16	
Total Itemized Deductions	17	Is Form 1040NR, line 35, over \$142,700 (over \$71,350 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)? No. Your deduction is not limited. Add the amounts in the far right column for lines 3 through 16. Also enter this amount on Form 1040NR, line 36. Yes. Your deduction may be limited. See page 24 for the amount to enter here and on Form 1040NR, line 36.				17	

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attach Forms 1042-S, SSA-1042S, RRB-1042S, or similar form.

Nature of income		(a) U.S. tax withheld at source	Enter amount of income under the appropriate rate of tax (see pages 24 and 25)								(e) Other (specify)	
			(b) 10%		(c) 15%		(d) 30%					
											%	%
74 Dividends paid by:												
a U.S. corporations	74a											
b Foreign corporations	74b											
75 Interest:												
a Mortgage	75a											
b Paid by foreign corporations	75b											
c Other	75c											
76 Industrial royalties (patents, trademarks, etc.)	76											
77 Motion picture or T.V. copyright royalties	77											
78 Other royalties (copyrights, recording, publishing, etc.)	78											
79 Real property income and natural resources royalties	79											
80 Pensions and annuities	80											
81 Social security benefits	81											
82 Gains (include capital gain from line 90 below)	82											
83 Other (specify) ►	83											
84 Total U.S. tax withheld at source. Add column (a) of lines 74a through 83. Enter the total here and on Form 1040NR, line 65 ►	84											
85 Add lines 74a through 83 in columns (b)–(e)	85											
86 Multiply line 85 by rate of tax at top of each column	86											
87 Tax on income not effectively connected with a U.S. trade or business. Add columns (b)–(e) of line 86. Enter the total here and on Form 1040NR, line 52 ►	87											

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).	88 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e)		(g) GAIN If (d) is more than (e), subtract (e) from (d)	
Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.									
	89 Add columns (f) and (g) of line 88				89	()		
	90 Capital gain. Combine columns (f) and (g) of line 89. Enter the net gain here and on line 82 above (if a loss, enter -0-) ►							90	

Other Information (If an item does not apply to you, enter "N/A.")**A** What country issued your passport?**B** Were you ever a U.S. citizen? ☐ Yes ☐ No**C** Give the purpose of your visit to the United States ►

.....

D Type of entry visa ►
..... and current nonimmigrant status and date
of change (see page 25) ►**E** Date you entered the United States (see page 25)
►**F** Did you give up your permanent
residence as an immigrant in the United
States this year? ☐ Yes ☐ No**G** Dates you entered and left the United States during the
year. Residents of Canada or Mexico entering and leaving
the United States at frequent intervals, give name of country
only. ►**H** Give number of days (including vacation and
nonworkdays) you were present in the United States
during:

2002, 2003, and 2004

I If you are a resident of Canada, Mexico,
Japan, or the Republic of Korea (South
Korea), or a U.S. national, did your spouse
contribute to the support of any child
claimed on Form 1040NR, line 7c? . . . ☐ Yes ☐ No

If "Yes," enter amount ► \$

If you were a resident of Japan or the Republic of Korea
(South Korea) for any part of the tax year, enter in the space
below your total foreign source income not effectively
connected with a U.S. trade or business. This information
is needed so that the exemption for your spouse and
dependents residing in the United States (if applicable) may
be allowed in accordance with Article 4 of the income tax
treaties between the United States and Japan or the United
States and the Republic of Korea (South Korea).Total foreign source income not effectively connected
with a U.S. trade or business ► \$**J** Did you file a U.S. income tax return for
any year before 2004? ☐ Yes ☐ No

If "Yes," give the latest year and form number ►

K To which Internal Revenue office did you pay any amounts
claimed on Form 1040NR, lines 59, 62, and 64?**L** Have you excluded any gross income other
than foreign source income not effectively
connected with a U.S. trade or business? . ☐ Yes ☐ NoIf "Yes," show the amount, nature, and source of the
excluded income. Also, give the reason it was excluded.
(Do not include amounts shown in item M.) ►**M** If you are claiming the benefits of a U.S. income tax treaty
with a foreign country, give the following information. See
page 26 for additional information.

• Country ►

• Type and amount of effectively connected income exempt
from tax. Also, identify the applicable tax treaty article. Do
not enter exempt income on lines 8, 9a, 10a, 11-15, 16b,
or 17b-21 of Form 1040NR:For 2004 (also, include this exempt income on line
22 of Form 1040NR) ►

For 2003 ►

• Type and amount of income not effectively connected that
is exempt from or subject to a reduced rate of tax. Also,
identify the applicable tax treaty article:

For 2004 ►

For 2003 ►

• Were you subject to tax in that country
on any of the income you claim is entitled
to the treaty benefits? ☐ Yes ☐ No• Did you have a permanent establishment
or fixed base (as defined by the tax treaty)
in the United States at any time during
2004? ☐ Yes ☐ No**N** If you file this return to report community income, give your
spouse's name, address, and identifying number.**O** If you file this return for a trust, does the
trust have a U.S. business? ☐ Yes ☐ No

If "Yes," give name and address ►

P Is this an "expatriation return" (see
page 26)? ☐ Yes ☐ NoIf "Yes," you must attach an annual
information statement.**Q** During 2004, did you apply for, or take
other affirmative steps to apply for, lawful
permanent resident status in the United
States or have an application pending to
adjust your status to that of a lawful
permanent resident of the United States? ☐ Yes ☐ No

If "Yes," explain ►